

**BUDGET ORDINANCE**  
**2022-2023**

**BE IT ORDAINED BY** the Davie County Board of Commissioners:

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the county.

Business Operations	\$8,288,030
Safe & Healthy Community	34,971,168
Growth & Infrastructure	7,868,903
Quality of Life & Place	3,973,054
Education	17,023,244
Debt Service	8,189,282

<b>TOTAL</b>	<b>\$ 80,313,681</b>
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SECTION 2: The appropriation to the Davie County Board of Education firstly, shall be made from any funds which are dedicated to the use of the schools through the county's existing Interlocal Agreement, and secondly, shall be made from general county revenue as deemed necessary by the Board of Commissioners.

SECTION 3: It is estimated the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Property Tax	\$44,604,234
Sales Tax	11,950,000
Intergovernmental	7,396,640
Charges for Services	6,977,115
Interest	6,000
American Rescue Plan	2,786,886
Miscellaneous	2,099,285
Fund Balance Appropriated	4,493,521

<b>TOTAL</b>	<b>\$ 80,313,681</b>
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SECTION 4: The following amounts are hereby appropriated in the Fire District Fund for the operations of fire protection services for the fiscal year beginning July 1, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established:

Advance Rural Fire Protection District	\$ 476,705
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<b>TOTAL</b>	<b>\$ 476,705</b>
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SECTION 5: It is estimated the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023. The tax rate for the Advance Rural Fire Protection District is \$.06438 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2022.

Tax Collections – Advance Rural	\$ 476,705
Fire Protection District	

<b>TOTAL</b>	<b>\$ 476,705</b>
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SECTION 6: The following amount is hereby appropriated in the Environmental Protection Fund for the operation of solid waste activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

<b>TOTAL</b>	<b>\$ 423,000</b>
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SECTION 7: It is estimated the following revenue will be available in the Environmental Protection Fund for the operation of solid waste activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

<b>TOTAL</b>	<b>\$ 423,000</b>
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SECTION 8: The following is hereby appropriated in the Public Utilities Fund for the operation of utilities for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

<b>TOTAL</b>	<b>\$ 8,425,279</b>
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SECTION 9: It is estimated the following revenue will be available in the Public Utilities Fund for operation of utilities for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

<b>TOTAL</b>	<b>\$ 8,405,279</b>
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SECTION 10: The following is hereby appropriated in the E-911 Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

<b>TOTAL</b>	<b>\$ 139,198</b>
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SECTION 11: It is estimated the following revenue will be available in the E-911 Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

<b>TOTAL</b>	<b>\$ 139,198</b>
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SECTION 12: The following is hereby appropriated in the Capital Projects Fund, in accordance with the chart of accounts heretofore established for the county.

Davidson-Davie Community College	\$1,000,000
Viper / Radio project	184,900
Detention Center	200,000
Space Study Implementation project	200,000
Parking Lot Paving	500,000
Courthouse	440,000
EMS Station #4	930,000
EMS Station #5 (Land Acquisition)	60,000
Cano-Play Treescape	625,000

**TOTAL** **\$ 4,139,900**

SECTION 13: It is estimated the following revenue will be available in the Capital Projects Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

**TOTAL** **\$ 4,139,900**

SECTION 14: The following is hereby appropriated in the Employee Health Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

**TOTAL** **\$ 5,723,283**

SECTION 15: It is estimated the following revenue will be available in the Employee Health Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

**TOTAL** **\$ 5,723,283**

SECTION 16: The following is hereby appropriated in the Coronavirus Relief Fund, in accordance with the chart of accounts heretofore established for the county. This is established as a multi-year fund and appropriations shall remain open until closed by action of the Board of County Commissioners.

Business Operations	\$ 2,786,886
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**TOTAL** **\$ 2,786,886**

SECTION 17: It is estimated the following revenue will be available in the Coronavirus Relief Fund, in accordance with the chart of accounts heretofore established for the county. This is established as a multi-year fund, and estimated revenues shall remain available until closed by action of the Board of County Commissioners.

American Rescue Plan	2,786,886
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**TOTAL** **\$ 2,786,886**

SECTION 18: There is hereby levied a tax at the rate of seventy-three and three-tenths cents (\$.733) and a County-wide fire district tax at the rate of four cents (\$.04) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2022, for the purpose of raising the revenue listed as "Current Year, Ad Valorem" property taxes in the General Fund section of this ordinance.

SECTION 19: The following procedures, controls, and authorities shall apply to transfers and adjustments within the budget.

- a) Transfers of appropriations between departments in a fund, between funds, and from contingency shall be approved by the Board of Commissioners or may be approved by the County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, in conformance with all of the following guidelines:
  - 1. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee finds they are consistent with operational needs and any Board approved goals.
  - 2. Transfers between departments and funds do not exceed \$100,000 each.
  - 3. Transfers from Contingency appropriations do not exceed \$50,000 each unless the County Manager and/or his designee finds an emergency exists.
- b) Department Directors may transfer line item appropriations between and within activities within the departments under their jurisdiction, without limitation, with the approval of the Assistant County Manager/ Chief Financial Officer.
  - 1. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may authorize transfers within a function.
  - 2. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may transfer amounts up to \$50,000 between functions of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
  - 3. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may approve intradepartmental transfer requests between appropriation units and between departmental programs within the limits of the approved budget.

- c) Transfers of appropriations up to \$100,000 between projects within a capital project fund may be approved by the County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee.
- d) The County Manager may create, delete, move, reorganize, and reclassify positions as they are needed within the approved budget. The County Manager may set salaries for new hires (within available funds up to 25% above minimum).
  - 1. Department Directors, Sheriff and Register of Deeds may create, delete, move, reorganize, and reclassify positions under their authority, within their approved budget.
  - 2. Pursuant to NCGS 153A-103, the Sheriff and the Register of Deeds may employ up to 155 staff members.
  - 3. Department Directors, Sheriff and Register of Deeds may set salaries for new hires (within available funds up to 10% above minimum).
  - 4. Department Directors, Sheriff and Register of Deeds are responsible for managing their departmental resources for sustainability, including necessary headcount reductions should they exceed their allocated funds. Any overspending in a year shall be taken from the Department's accumulated surplus, and a spending plan must be developed for each Department's fund balance.
- e) The County Manager may enter into the following agreements within funds:
  - 1. Form and execute grant agreements within budgeted appropriations;
  - 2. Enter service agreements, leases or contracts within budgeted appropriations;
  - 3. Approve renewals for service and maintenance contracts and leases;
  - 4. Purchase of apparatus, supplies, materials or equipment and construction or repair work not requiring formal bids by law;
  - 5. Reject any and all bids and re-advertise to receive bids;
  - 6. Waive any bonds or deposits, or performance and payment bonds requirements when authorized or permitted by applicable law;
  - 7. Approve and revise purchasing policies as allowed within the NC General Statutes.
- f) The County Manager can transfer between functions, and/or funds for merit, pay plan adjustments, health benefits, and reclassifications.

- g) Authorization is hereby given to the County Manager to withhold or postpone the expenditure of any funds appropriated in this ordinance when it appears to the County Manager that it would be in the best interest of the County for such expenditures to be withheld. This provision shall not in any way limit or restrict the right of the Board of Commissioners to direct immediate disbursement of any appropriated funds when the Board of Commissioners is of the opinion that the funds should be expended regardless of the position taken by the County Manager.
- h) The Sheriff may enter into contracts for Sheriff's Office, Detention, and Animal Control within the budgeted appropriations with the same approval levels as described for the County Manager in section e (1) through e (4) above after being pre-audited by the Assistant County Manager / Chief Financial Officer.
- i) The mileage reimbursement for county business is hereby established at \$0.45 per mile.

SECTION 20: Contribution and payment for debt service are included in the General Fund.

SECTION 21: Copies of the Budget Ordinance shall be furnished to the Assistant County Manager/ Chief Financial Officer, Tax Assessor, Sheriff, Register of Deeds and Department Directors for direction in carrying out their duties.

ADOPTED on the 6<sup>th</sup> day of June, 2022

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James Blakley, Chairman

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Stacy Moyer, Clerk to the Board